Our ref: KON-1712A (Div) Client's ref: KPD-5002-001-0000

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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In re Application of: K. KAZAMA, et al:

Group : 17321623

Appln. No. : 10/750,618

Examiner: Emile

Lawrence Lambelet

Filed : December 31, 2003

Dated : 04/09/07

For : CELLULOSE ESTER FILM

AND ITS MANUFACTURING

METHOD

Confirmation #8941

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RESPONSE

Commissioner of Patents P.O. Box 1450 Alexandria, VA 22313-1450 1450, Alexandria, VA 22313-1450 on April 9, 2007 .

LUCAS & MERCANTI, LLP

CERTIFICATE

The lint

Donald C. Lucas, Reg. No. 31,275

I hereby certify that this correspondence is being EFS-Web or facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: the Commissioner for Patents, P.O. Box

Sir:

This is in response to an Office Action dated January 9, 2007 in the above-identified case. Attached are Remarks, starting on a separate page.